



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0402-20882579

**18 Glacier County**

**0402 Cut Bank Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Scott Laird **Phone #:** (406) 873-2229

(Signature)

(Date)

**Chair, Board of Trustees:** Dean Berkram

(Signature)

(Date)

**County Superintendant** Darryl Omsberg

(Signature)

(Date)

## Software

**Accounting Package:** Tyler Technologies (CSA/Infinite Visions)

**For FY16 did the district employ a certified special education director?** No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	Medicaid	STATE		State
003	CBEFAA Director	LOCAL		
115	Wind Energy Impact Fees	LOCAL		
413	Title VII, Indian Education	FEDERAL	S060A-150820	84.060
466	National School Lunch Program	FEDERAL	1804022016EG	10.555
521	Title I - Schoolwide	FEDERAL	01804023216	Federal
666	Tax Revenues in Excess	LOCAL		
910	Budget Amendment			

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	182,737.89	31,068.91	574,132.35	43.33
02	Taxes Receivable - Real and Personal (120-149)	95,990.88	8,819.30	5,505.24	
03	Taxes Receivable - Protested (150-159)	552,473.49	62,744.03	40,557.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		45,644.23	1,676.82	526.52
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	831,202.26	148,276.47	621,871.63	569.85
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	648,464.37	71,563.33	46,062.46	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	182,737.89	76,713.14	575,809.17	569.85
52	<b>TOTAL FUND BALANCE/EQUITY</b>	182,737.89	76,713.14	575,809.17	569.85
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	831,202.26	148,276.47	621,871.63	569.85

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,244.09	(99,085.60)	1,706,739.86	
02	Taxes Receivable - Real and Personal (120-149)	10.54			
03	Taxes Receivable - Protested (150-159)	31.08			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3.90	254,273.51		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,289.61	155,187.91	1,706,739.86	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	41.62		1,500,879.28	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,247.99	155,187.91	205,860.58	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,247.99	155,187.91	205,860.58	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,289.61	155,187.91	1,706,739.86	

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,537.83
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				7.96
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				2,545.79
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				2,545.79
52	<b>TOTAL FUND BALANCE/EQUITY</b>				2,545.79
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				2,545.79

# Trustees' Financial Summary

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			526,686.75	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,487.30	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			528,174.05	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			528,174.05	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			528,174.05	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			528,174.05	

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,290.51	249,374.19		80,359.65
02	Taxes Receivable - Real and Personal (120-149)	2,751.45			10,034.79
03	Taxes Receivable - Protested (150-159)	21,741.93			79,832.60
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		536.86		138.98
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	48,783.89	249,911.05		170,366.02
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	24,493.38			89,867.39
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	24,290.51	249,911.05		80,498.63
52	<b>TOTAL FUND BALANCE/EQUITY</b>	24,290.51	249,911.05		80,498.63
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	48,783.89	249,911.05		170,366.02

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	466.25	54,163.78		
02	Taxes Receivable - Real and Personal (120-149)		1,174.06		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1.46	116.31		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	467.71	55,454.15		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		1,174.06		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	467.71	54,280.09		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	467.71	54,280.09		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	467.71	55,454.15		



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## Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	1,235,307.61	1,324,437.89
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,427.84	0.00
1190	Penalties and Interest on Taxes	1,700.23	1,190.77
1510	Interest Earnings	1,918.66	500.00
3110	Direct State Aid	1,428,766.66	1,502,107.02
3111	Quality Educator	151,321.25	150,027.92
3112	At Risk Student	29,997.05	28,490.09
3113	Indian Education For All	11,485.20	11,880.72
3114	American Indian Achievement Gap	52,000.00	59,245.00
3115	State Spec Ed Allowable Cost Pymt to Districts	194,822.53	184,376.49
3116	Data For Achievement	8,445.00	11,380.00
3118	Natural Resource Development	10,181.62	16,784.44
3120	State Guaranteed Tax Base Aid	327,384.14	323,415.29
3444	State School Block Grant	258,706.75	258,706.75
3446	SB96 Block Grant Reimbursement	14,107.81	0.00
3460	Montana Oil and Gas Tax	88,000.00	66,177.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,816,572.35</b>	<b>3,938,719.38</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,486,027.93	1,494,473.19
			2XX	Personal Services - Employee Benefits	211,533.91	158,645.43
			4XX	Purchased Property Services	150.00	1,790.00
			5XX	Other Purchased Services	7,783.44	7,294.49
			6XX	Supplies and Materials	56,045.66	33,579.70
			810	Dues and Fees	7,898.79	10,210.84
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	11,730.87	12,471.06
			2XX	Personal Services - Employee Benefits	55.49	3.62
			5XX	Other Purchased Services	307.19	0.00
			6XX	Supplies and Materials	255.15	1,080.97
			810	Dues and Fees	207.50	0.00
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	134,657.55	136,711.93
			2XX	Personal Services - Employee Benefits	10,638.51	1,110.92
			5XX	Other Purchased Services	1,235.90	579.34

# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	256.23	1,235.38
			810 Dues and Fees	399.99	75.00
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	113,630.28	60,061.50
			2XX Personal Services - Employee Benefits	8,035.66	820.25
			6XX Supplies and Materials	13,205.03	8,854.00
			810 Dues and Fees	215.00	0.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	63,114.76	74,930.35
			2XX Personal Services - Employee Benefits	45,020.26	122,637.52
			3XX Purchased Professional and Technical Services	11,808.04	14,816.00
			4XX Purchased Property Services	336.00	1,379.00
			5XX Other Purchased Services	44,684.81	50,239.73
			6XX Supplies and Materials	23,570.92	26,835.57
			810 Dues and Fees	20,284.72	21,353.69
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	298,391.06	315,913.01
			2XX Personal Services - Employee Benefits	1,899.03	3,622.90
			4XX Purchased Property Services	9,060.54	5,389.00
			5XX Other Purchased Services	4,139.73	4,072.66
			6XX Supplies and Materials	11,647.88	21,994.08
			810 Dues and Fees	2,714.99	2,931.00
			8XX Other Expenditures	0.00	89.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	106,898.14	134,387.02
			2XX Personal Services - Employee Benefits	1,923.43	1,021.52
			5XX Other Purchased Services	1,089.88	1,587.12
			6XX Supplies and Materials	1,645.08	1,670.60
			7XX Property and Equipment Acquisition	0.00	6,270.80
			810 Dues and Fees	14,593.13	19,796.33
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	201,211.34	232,063.86
			2XX Personal Services - Employee Benefits	34,166.35	19,831.09
			3XX Purchased Professional and Technical Services	13,603.08	14,831.32
			4XX Purchased Property Services	229,431.25	200,810.49
			5XX Other Purchased Services	250.00	718.63
			6XX Supplies and Materials	13,217.00	44,068.19
			7XX Property and Equipment Acquisition	0.00	15,277.45
			810 Dues and Fees	320.77	2,462.00
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	974.74	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>280 Special Education - Local and State</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	401,873.68	415,110.78	
			2XX Personal Services - Employee Benefits	22,529.69	54,174.55	
			3XX Purchased Professional and Technical Services	1,296.26	0.00	
			5XX Other Purchased Services	1,590.79	374.93	
			6XX Supplies and Materials	6,618.51	2,801.26	
			810 Dues and Fees	400.00	274.99	
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>					
			920 Resources Transferred to Other School Districts or Cooperatives	9,428.84	9,463.61	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	38,041.78	41,546.83	
			2XX Personal Services - Employee Benefits	4,155.34	478.19	
			4XX Purchased Property Services	387.00	402.50	
			6XX Supplies and Materials	4,201.59	2,599.99	
	<b>710 School Sponsored Extracurricular Activities</b>					
	<b>34XX Extracurricular - Activities</b>					
			1XX Personal Services - Salaries	4,820.27	6,103.43	
			2XX Personal Services - Employee Benefits	138.06	0.00	
			5XX Other Purchased Services	7.98	419.82	
			6XX Supplies and Materials	363.50	568.25	
			810 Dues and Fees	739.00	2,942.50	
	<b>720 School Sponsored Athletics</b>					
	<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	43,783.56	44,658.68	
			2XX Personal Services - Employee Benefits	422.27	40.92	
			3XX Purchased Professional and Technical Services	1,242.00	1,938.00	
			4XX Purchased Property Services	0.00	1,309.20	
			5XX Other Purchased Services	11.56	73.62	
			6XX Supplies and Materials	8,355.55	3,324.67	
			810 Dues and Fees	45.00	65.00	
	<b>910 Food Services</b>					
	<b>31XX Food Services</b>					
			1XX Personal Services - Salaries	0.00	37,272.27	
			2XX Personal Services - Employee Benefits	35,000.00	18,710.00	
			6XX Supplies and Materials	57,000.00	0.00	
			7XX Property and Equipment Acquisition	0.00	8,731.11	
			810 Dues and Fees	4,807.60	4,052.60	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>3,867,526.84</b>	<b>3,947,435.25</b>	



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					191,453.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,938,719.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,947,435.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					182,737.89	(5)

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	139,575.32	145,428.86
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	40.93	0.00
	1190 Penalties and Interest on Taxes	188.32	129.97
	1510 Interest Earnings	603.08	145.03
	2220 County On-Schedule Trans Reimb	53,926.67	46,326.74
	3210 State On-Schedule Trans Reimb	53,926.68	52,417.60
	3444 State School Block Grant	4,874.42	4,874.42
	3446 SB96 Block Grant Reimbursement	1,556.54	0.00
	3460 Montana Oil and Gas Tax	5,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>259,691.96</b>	<b>249,322.62</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	28,546.86	30,485.53
			2XX Personal Services - Employee Benefits	140.74	238.85
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	599.31	0.00
			2XX Personal Services - Employee Benefits	35.78	0.00
			4XX Purchased Property Services	11,000.00	14,663.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	119,546.04	124,158.75
			2XX Personal Services - Employee Benefits	21,744.20	29,261.33
			3XX Purchased Professional and Technical Services	964.00	800.00
			4XX Purchased Property Services	25,587.29	19,948.69
			5XX Other Purchased Services	18,136.09	19,202.76
			6XX Supplies and Materials	29,319.94	19,870.24
			810 Dues and Fees	275.00	1,125.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>255,895.25</b>	<b>259,754.15</b>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					87,144.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					249,322.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					259,754.15	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					76,713.14	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	102,147.29	102,917.90	
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	94.27	0.00	
	1190 Penalties and Interest on Taxes	135.09	93.51	
	1510 Interest Earnings	3,866.20	1,676.82	
	5200 Sale or Compensation for Loss of Assets	0.00	1,500.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		106,242.85	106,188.23	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	7,926.00	0.00
			7XX Property and Equipment Acquisition	61,800.00	60,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				69,726.00	60,900.00

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						530,520.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						106,188.23 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						60,900.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						575,809.17 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	126.11	0.00
	1621 Lunch Sales	81,000.00	93,125.00
	1900 Other Revenue from Local Sources	258.86	0.00
	3220 State Food Services Match	1,168.58	526.52
	4550 Federal Child Nutrition	214,178.35	224,302.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		296,731.90	317,954.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	193,601.52	167,428.82
			2XX Personal Services - Employee Benefits	11,227.14	0.00
			4XX Purchased Property Services	4,800.33	3,271.86
			5XX Other Purchased Services	952.75	418.70
			6XX Supplies and Materials	84,264.74	147,871.06
			810 Dues and Fees	1,516.46	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				296,362.94	318,990.44

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					1,605.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					317,954.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					318,990.44 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					569.85 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	174.21	5.09
	1190 Penalties and Interest on Taxes	1.05	0.24
	1510 Interest Earnings	8.65	3.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>183.91</b>	<b>9.23</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance						1,238.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,247.99	(5)

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,352.20	37.67
	2240 County Retirement Distribution	470,480.57	572,023.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>471,832.77</b>	<b>572,061.33</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	264,458.05	240,924.98	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,087.66	2,010.47	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	23,964.07	22,039.42	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	20,221.99	9,682.55	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	16,312.38	16,994.16	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	53,102.58	50,928.54	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	19,023.92	21,664.62	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	35,914.84	37,411.16	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	21,274.78	20,015.71	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	71,518.66	66,920.27	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	6,770.03	6,697.79	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	857.83	983.94	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,791.86	7,199.45	





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	34,453.92	32,999.99	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				577,752.57	536,473.05	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					119,599.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					572,061.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					536,473.05	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					155,187.91	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>002 Medicaid</b>		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	24,796.03
	3357 Montana Administrative Claiming Reimbursement	22,410.06
<b>003 CBEFAA Director</b>		
	1900 Other Revenue from Local Sources	16,000.00
<b>413 Title VII, Indian Education</b>		
	4130 Title VII Indian Education	93,893.00
<b>466 National School Lunch Program</b>		
	4650 Federal Miscellaneous Grants from OPI	5,000.00
<b>521 Title I - Schoolwide</b>		
	4940 Schoolwide Program	348,169.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>510,268.09</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>002 Medicaid</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			810 Dues and Fees		50,520.83
			<b>002 Subtotal</b>		<b>50,520.83</b>
<b>003 CBEFAA Director</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		678.89
			810 Dues and Fees		500.00
			<b>003 Subtotal</b>		<b>1,178.89</b>
<b>413 Title VII, Indian Education</b>					
	<b>413 Title VII Indian Education</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		57,325.32
			2XX Personal Services - Employee Benefits		22,471.38
			5XX Other Purchased Services		1,958.96
			6XX Supplies and Materials		2,056.68
			810 Dues and Fees		10,080.66
			<b>413 Subtotal</b>		<b>93,893.00</b>



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## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
466	National School Lunch Program				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
		7XX	Property and Equipment Acquisition		5,000.00
			466 Subtotal		5,000.00
521	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
		1XX	Personal Services - Salaries		232,892.48
		2XX	Personal Services - Employee Benefits		72,531.65
		5XX	Other Purchased Services		473.62
		6XX	Supplies and Materials		26,034.00
		8XX	Other Expenditures		16,237.25
			521 Subtotal		348,169.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					498,761.72

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	194,354.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	510,268.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	498,761.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	205,860.58	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Medicaid	47,206.09	50,520.83	-3,314.74
003 CBEFAA Director	16,000.00	1,178.89	14,821.11
413 Title VII, Indian Education	93,893.00	93,893.00	0.00
466 National School Lunch Program	5,000.00	5,000.00	0.00
521 Title I - Schoolwide	348,169.00	348,169.00	0.00
Total	510,268.09	498,761.72	11,506.37



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	18.79	7.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18.79	7.96

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					2,537.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,545.79	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 26
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	3,173.44	1,487.30	
	4820 Federal Impact Aid - Title VIII	163,454.29	62,848.94	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		166,627.73	64,336.24	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	4,895.04	0.00
			5XX Other Purchased Services	3,070.48	0.00
			6XX Supplies and Materials	10,121.13	27,837.99
			810 Dues and Fees	15,809.83	9,432.97
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	0.00	1,400.00
			810 Dues and Fees	3,600.00	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits	18,850.00	20,000.00
			4XX Purchased Property Services	0.00	781.59
			6XX Supplies and Materials	928.00	2,821.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				57,274.48	62,273.75

Schedule Of Changes Worksheet					Fund Code 26
Beginning Fund Balance					526,111.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,336.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					62,273.75 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					528,174.05 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	46,263.99	52,025.65
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	92.12	0.00
	1190 Penalties and Interest on Taxes	64.98	44.48
	1510 Interest Earnings	11.22	0.00
	3281 State Technology Aid	3,600.69	3,607.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>50,033.00</b>	<b>55,677.57</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		40,381.00	22,324.45
		810 Dues and Fees		8,031.82	12,243.08
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>48,412.82</b>	<b>34,567.53</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	3,180.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	55,677.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	34,567.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,290.51	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,757.83	536.86
	1900 Other Revenue from Local Sources	110,867.10	36,907.75
	3460 Montana Oil and Gas Tax	283,145.10	76,488.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		395,770.03	113,932.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		7,686.15	0.00
		8XX Other Expenditures		6,875.00	0.00
	23XX Support Services - General Administration				
		3XX Purchased Professional and Technical Services		2,000.00	0.00
	24XX Support Services - School Administration				
		6XX Supplies and Materials		2,990.75	0.00
		7XX Property and Equipment Acquisition		10,945.80	10,945.80
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		120,435.72	42,920.00
		6XX Supplies and Materials		2,236.98	0.00
		7XX Property and Equipment Acquisition		0.00	16,700.00
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		311,444.84	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				464,615.24	70,565.80

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					206,544.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					113,932.66 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					70,565.80 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					249,911.05 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	214,347.06	213,337.03
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	84.75	0.00
	1190 Penalties and Interest on Taxes	299.98	196.66
	1510 Interest Earnings	551.97	138.98
	3120 State Guaranteed Tax Base Aid	13,368.45	8,935.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>228,652.21</b>	<b>222,608.30</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	15,978.88	16,835.20
			840 Principal On Debt	208,765.06	206,665.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>224,743.94</b>	<b>223,500.26</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	81,390.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	222,608.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	223,500.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	80,498.63	(5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.45	1.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3.45	1.46

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

### Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance	466.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	467.71	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	3.21
	1190 Penalties and Interest on Taxes	0.00	3.67
	1510 Interest Earnings	217.64	116.31
	3445 State Combined Fund School Block Grant	17,089.90	17,089.90
	3447 SB96 Combined Block Grant Reimbursement	4,295.32	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>21,602.86</b>	<b>17,213.09</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	2,376.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,376.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	37,067.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,213.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	54,280.09	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	223,206.82	195,110.20
XX	39X 1XXX 112	Certified Teacher Staff Salaries	38,041.78	41,546.83
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	10,180.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,623,178.57	1,585,520.27
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	8,119.14	8,533.95
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,896.50	1,582.41
XX	XXX 26XX 41X	Energy Utility Services	132,013.91	108,119.49
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	271,619.84	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	39,825.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00

# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	86,032.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	86,032.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	28,677.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	123,887.23
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	505,527.92
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	415,110.78	0.00	0.00	0.00	0.00
280	1XXX	2XX	54,174.55	0.00	0.00	0.00	20,000.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	781.59
280	1XXX	5XX	374.93	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,801.26	0.00	0.00	0.00	2,821.20
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	9,463.61	0.00	0.00	0.00	0.00
<b>Totals</b>			481,925.13	0.00	0.00	0.00	23,602.79

505,527.92

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	677,604.00	0.00	0.00	0.00	677,604.00
Buildings	4,086,674.00	0.00	0.00	0.00	4,086,674.00
Machinery and Equipment	1,154,165.00	0.00	118,045.00	80,562.00	1,191,648.00
Totals at Historical Cost	5,918,443.00	0.00	118,045.00	80,562.00	5,955,926.00
<b>Depreciation</b>					
Improvement Accum	413,564.00	0.00	13,581.00	0.00	427,145.00
Building Accum	1,004,911.00	0.00	82,432.00	0.00	1,087,343.00
Machinery and Equipment Accum	799,861.00	0.00	92,280.00	65,786.00	826,355.00
Total Accumulated Depreciation	2,218,336.00	0.00	188,293.00	65,786.00	2,340,843.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,700,107.00	0.00	-70,248.00	14,776.00	3,615,083.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	7,046.00	0.00	0.00
General Administration (23XX)	2,393.00	0.00	0.00
School Administration (24XX)	7,921.00	0.00	0.00
Operations and Maintenance (26XX)	10,689.00	0.00	0.00
Transportation (27XX)	70,465.00	0.00	0.00
Food Service (31XX)	4,617.00	0.00	0.00
Extracurricular (34XX, 35XX)	1,372.00	0.00	0.00
Unallocated	83,790.00	0.00	0.00
Total Depreciation for FY2016	188,293.00	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	182,493.00	8,991.00	0.00	0.00	191,484.00	0.00	191,484.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	182,493.00	8,991.00	0.00	0.00	191,484.00	0.00	191,484.00
<b>Bond(s)</b>							
08/18/2006	290,605.32	0.00	41,515.04	0.00	249,090.28	41,515.04	207,575.24
01/25/2012	2,215,000.00	0.00	105,000.00	0.00	2,110,000.00	110,000.00	2,000,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	2,505,605.32	0.00	146,515.04	0.00	2,359,090.28	151,515.04	2,207,575.24

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	706,966.21	112,856.38	0.00	819,822.59
Net Pension - TRS	3,209,743.00	300,496.00	0.00	3,510,239.00